IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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I.T.R. No.167-168 of 1998
Date of Decision:6.11.2006

Sudesh Negi, Jalandhar

.....Petitioner

Vs.

The Commissioner of Income-tax, Jalandhar

.....Respondent

CORAM:- HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- None for the petitioner.

Dr. N.L.Sharda, Advocate for the respondent.

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ADARSH KUMAR GOEL, J.

The following question of law has been referred for opinion of this Court arising out of order passed by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar in IT(SS)A.Nos.2 & 3(ASR)/1998 dated 28.4.1998 in respect of assessment years 1.4.1986 to 5.12.1996:-

> "Whether on the facts and in the circumstances of the case, the Tribunal was justified to dismiss the appeals of the assessees as withdrawn when applications for withdrawal of appeals were moved by each of the assessees?"

None appears for the assessee. Under these circumstances, the reference is returned unanswered.

(ADARSH KUMAR GOEL)
JUDGE

November 6, 2006 **(RAJESH BINDAL)**
renu **JUDGE**